

HELPFUL HINTS FOR FILLING OUT QUARTERLY REPORTS

GENERAL GUIDELINES

1. Due Dates for Quarterly Reports
 - Quarterly Report for 1st Quarter (January, February, March) is due on April 30.
 - Quarterly Report for 2nd Quarter (April, May, June) is due on July 31.
 - Quarterly Report for 3rd Quarter (July, August, September) is due on October 31.
 - Quarterly Report for 4th Quarter (October, November, December) is due on January 31.
2. All attachments for the Quarterly Report are required to be submitted. If there is no activity for the attachment, write “Not Applicable” on the attachment.
3. It may be helpful to fill out Attachments D, E and F first. This information can be recorded as the quarter progresses. Information for Attachment A can also be recorded as the quarter progresses and reconciled with the organization’s bank statement(s) at the end of the month or quarter.

FRONT PAGE

1. In the blank spaces provided at the top of the form, provide the following information:
 - License Number
 - Name of Organization
 - Mailing Address
 - City, State, Zip Code
 - County in which organization is licensed
2. In the space provided, check the quarter for which the CG-QR is being submitted and write in the year.

PART 1 of FRONT PAGE

1. On Line 1, from Attachment D, record total bingo gross receipts, cash payouts, purchased prizes. Adjusted Gross Receipts should equal gross receipts less cash payouts and purchased prizes.
2. On Line 2, from Attachments E and F, record the total pulltab gross receipts, pulltab cash payouts, and pulltab purchased prizes. Adjusted Gross Receipts should equal gross receipts less cash payouts and purchased prizes.
3. On Line 3, if raffle did not take place during a special license event, record raffle gross receipts, cash payouts, purchased prizes and adjusted gross receipts.

4. On Line 4, record gross receipts, purchased prize amounts, and adjusted gross receipts for non-cash prize wheels that did not take place during a special license event or charity fundraising event.
5. On Line 5, from Attachment C, record gross receipts, cash payouts, purchased prizes and adjusted gross receipts for all Special License Activity. **NOTE:** Bingo, Pulltabs, and Raffle receipts that took place at the event should be recorded here and not on lines 1, 2, and 3.
6. On Line 6, list the total of all returned checks **collected**.
7. On Line 7, list the total of all returned checks. This will be deducted on line 8.
8. On Line 8, to calculate "Totals", add lines 1 through 6 and deduct line 7.
9. The fee due is calculated by multiplying the amount on Line 8 Gross Receipts and .0053. Make all checks payable to "Kentucky State Treasurer".

PART 2 of FRONT PAGE

1. Part 2 of the CG-QR is a listing, by category, of expenses paid from the charitable gaming account and listed on Attachment A of CG-QR.
 - Line 1 – Total all the expenses paid for gaming supplies, equipment, bingo card minding devices rental or purchase including sales tax paid.
 - Line 2 – Total all the expenses paid for facility rent.
 - Line 3 – Total all the expenses paid for janitorial services. This expense does not include janitorial supplies.
 - Line 4 – Total all the expenses paid for security. Security expense does not include costs of a security alarm system or for special lighting of the parking lot.
 - Line 5 – Total all expense paid for bookkeeping and accounting. Bookkeeping expense does not include expenses associated with handling charitable gaming funds, preparing gaming occasion records (session sheets) or ordering supplies.
 - Line 6 – Total all expenses paid for advertising and promotions.
 - Line 7 – Total all expenses paid for bank, credit card, and check verification charges.
 - Line 8 – Total all expenses paid for printing charges.
 - Line 9 – Total all expenses paid for food and clothing for volunteers.
 - Line 10 – Total all expenses paid for utilities including electric, gas, sewer, water, trash collections. Telephone and cable expenses are allowable if incurred for the use of credit card services or card minding devices.
 - Line 11 – Total all expenses paid for insurance in relation to your charitable gaming activities
 - Line 13 – Total all expenses paid to the Kentucky State Treasurer for fines in relation to charitable gaming.
 - Line 14 – Total all expenses paid for charitable gaming trade organizational dues, i.e., Kentucky Charitable Gaming Association.
 - Line 15 – Enter the total amount of sales tax paid on all gaming supplies, equipment, bingo card minding devices. To calculate sales tax, divide

Line 1 amount by 1.06 and subtract from Line 1 amount. If you did not pay, write "N/A" on the line.

- Line 16 – Add Lines 1 through 14 and deduct amount listed on Line 15. This is the amount of expenses used in the 40% calculation.
 - Line 17 – Total of all fees paid to the Office of Charitable Gaming. This includes licensing fees and quarterly report fees. It does not include fines assessed by OCG that were recorded on Line 13.
 - Line 18 – Total of all purchased prizes purchased from the charitable gaming account and used as prizes for charitable gaming.
 - Line 19 – Total of all federal excise tax paid to the IRS or US Treasurer for the quarter.
 - Line 20 – Total of all charitable contributions paid from the charitable gaming account.
 - Line 21 – Total of all transfers of charitable gaming money from the charitable gaming account to other accounts held by the organization.
 - Line 22 – Total of all amounts withdrawn for startup cash from the charitable gaming account.
 - Line 23 – Add Lines 17 through 22 and place on Line 23.
 - Line 24 – Add Lines 15, 16 and 23. This amount should equal the total of all withdrawals listed on Attachment A of CG-QR
2. CG-QR must be signed by either the chief executive officer or chief financial officer. After signing the form, print the officer's name, daytime phone number, title, and the date the form was signed.
 3. If the form was not prepared by the signing officer, the preparer of the form must sign the form and print his/her name, daytime phone number, title, and date the form was signed.

ATTACHMENT A - CHARITABLE GAMING ACCOUNT INFORMATION

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. Under the Name of the organization on the left hand side of the attachment, list the name of the bank, city, and state where the organization's charitable gaming checking account is held in the blank space provided. Also list the account number of the charitable gaming checking account and all persons authorized to sign on the charitable gaming checking account.
3. On the right hand side of the attachment, is a summary of the activity of your charitable gaming checking account.
 - List the checkbook balance as of the previous quarter
 - Add the total of all deposits, including collections of returned checks, made for the current quarter.
 - Subtract the total of all checks written for the quarter.

- Subtract the total of all bank charges for the quarter.
- Subtract the total of all uncollected returned checks for the quarter.
- Subtract any other deductions or add any other additions (this may included interest earned on the account) to your charitable gaming checking account for the current quarter.
- The total of the transactions listed above should equal your checkbook balance as of the end of the current quarter.

If you use multiple pages, you only have to list the information required in 1-3 on the first page.

4. In the next section, list all transactions (withdrawals and deposits) made from the charitable gaming account during the quarter.
 - List the date the check was written from the charitable gaming account or the date the deposit was made to the charitable gaming account.
 - List the check number of the check written from the charitable gaming account.
 - List the name of the entity receiving the check.
 - List the amount the check was written for.
 - List the amount of the deposit that deposited into the charitable gaming account.
 - Write a brief description of the expense or deposit into the gaming account
 - At the bottom of each page, total the amount of the checks/withdrawals and the amount of the deposits.
 - Additional pages of this attachment may be necessary.

ATTACHMENT B - WINNERS OF PRIZES WITH A FMV OF \$600 OR MORE

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. For each winner of a prize with a value of \$600.00 or more (including cash, donated prizes, and purchased prizes) include the following information:
 - Date of Win
 - Winner's Name
 - Winner's Address
 - Winner's Social Security Number
 - Value of Prize
 - Description of Prize

ATTACHMENT C - SPECIAL LICENSE ACTIVITY REPORT

For each Special Licensed received, fill out a separate Attachment C.

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. Put a check mark next to the type of special license (Charity Fundraising Event or Special Limited Charity Fundraising Event)
3. List Date and Time of the event
4. On lines 1 through 14, list the gross receipts, cash payouts, Merchandise Prize (Purchase Price)
5. In the boxes next to the purchase price of Merchandise Prizes, list the Fair Market Value of the purchased prize or donated prize.
6. On line 15, list any cash that was short or over during the event.
7. On line 16, list the totals and transfer to Part 1, Line 5 of CG-QR (front page of Quarterly Report)

ATTACHMENT D - SUMMARY OF BINGO SESSION ACTIVITY

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. In the “Bingo Receipts Per Session” section:
 - For each session, list the date of session and number of players attending that session.
 - For each session, list the amount of bingo receipts received from the selling of bingo paper, renting card minding devices, the selling on extra paper or floor sales, and any cash short or over for that session date.
 - Total the receipts for each date on the “Total” line and transfer to Part 1, Line 1 of CG-QR (front page of Quarterly Report)
3. In the “Bingo Payouts Per Session” section (to determine Adjusted Gross Receipts/40%):
 - For each session, list the amount of cash paid out to winners.
 - For each session, list the amount paid for merchandise given away as prizes during bingo. The total will be transferred to Part 1, Line 1 of CG-QR (front page of Quarterly Report)
4. In the “Bingo Payouts Per Session – Fair Market Value (FMV) Amounts to determine \$5000.00 Payout Limit” section:
 - Transfer the “cash payout” amount from the previous payout section above.
 - List FMV of purchased prizes for each session
 - List FMV of donated prizes for each session

- Totals calculated in this section should not exceed the \$5000.00 payout for bingo prizes.

ATTACHMENT E - SUMMARY OF PULLTABS SOLD AT BINGO SESSION

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. In the Pulltab Receipts Per Session section:
 - For each session, list the name of the pulltab deal played and the gross receipts for each pulltab deal played. If multiple deals of the same game are played, you do not have to list each game separately.
 - For each session, record the amount of cash short or over.
 - For each session, total the gross receipts. The total of all sessions should be recorded on the Gross Receipts section of Part 1, Line 2 of the CG-QR (front page of the Quarterly Report).
3. In the Pulltab Payouts Per Session section:
 - Sessions 1 – 14 will be listed on Page 1 of Attachment E and sessions 15 – 28 will be listed on Page 2 of Attachment E.
 - For each session, record the amount of cash paid out (if pulltabs are given away as pulltab prizes, include this amount with the cash paid out). The total of the cash or pulltabs given away as pulltab prizes should be transferred to the Cash Payouts section of Part 1, Line 2 of the CG-QR (front page of the Quarterly Report).
 - For each session, record the purchase price of any merchandise (baskets, jackets, etc) given away as pulltab prizes.
 - The total of the purchased prizes should be transferred to the Purchased Prizes section of Part 1, Line 2 of the CG-QR (front page of the Quarterly Report).

ATTACHMENT F - SUMMARY OF PULLTABS NOT SOLD AT A BINGO SESSION OR SPECIAL LICENSED EVENT

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. For each deal of pulltabs played, please list the following information:
 - Date the game was put into play.
 - Location of each game (name of facility, office, etc).
 - Name of each game
 - Serial Number of each game
 - Form Number of each game
 - Ticket Count of each game
 - Amount over or short on each deal sold
 - Gross Receipts of each game
 - Cash Payout of each game (including pulltabs paid out as prizes)

- Purchase price of merchandise paid out as prizes
- Fair Market Value of purchased prize
- Fair Market Value of donated prize
- Profit of game
- Name of Chairperson present during the event

ATTACHMENT G - SUMMARY OF ALL PROGRESSIVE PULLTABS PLAYED

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. For each progressive pulltab game record the following information for each session the pulltab is played. Attach additional sheets if necessary.
 - The name of the game
 - The amount carried over from the last session
 - The amount added to the jackpot
 - The amount paid out during this session, if any.
 - The amount of jackpot carried over to next session.

ATTACHMENT H – LIST OF CHARITABLE CONTRIBUTIONS MADE

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. List the following information on the form in the space provided:
 - Date of check
 - Check number
 - Charitable Endeavor (payee listed on check)
 - If charitable contribution is a transfer to another account held by the organization, please list the name of the bank, location of bank, and the account number that the money is being transferred to.
 - Purpose of charitable contribution
 - Street address, city, and state of payee or charitable endeavor
 - Amount of charitable contribution or transfer

ATTACHMENT I CHARITY GAME TICKETS/PULLTAB INVENTORY

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. In the space provided please list the following information
 - Date of inventory – this is the date the inventory was physically counted and placed on this form.
 - Name of game in inventory
 - Manufacturer Name

- Form Number of game
 - Serial Number of Game
 - Ticket Count of Game
 - Number of Deals (this column is not needed for this form)
3. Record the name of the person(s) counting inventory.
 4. The person(s) counting inventory must sign and date the form at the bottom of the page.

ATTACHMENT J BINGO PAPER SUPPLIES INVENTORY

1. On the top left corner of the page, list your license number and organization name in the blank space provided.
2. In the space provided please list the following information
 - Date of inventory – this is the date the inventory was physically counted and placed on this form.
 - Product description (i.e. 9 ON, 9 UP, Break-open bingo, single face sheets, etc.)
 - Manufacturer Name
 - Series/Perm # (i.e. 9000-18000)
 - Serial Number
 - Total number of packs/sheets
3. Record the name of the person(s) counting inventory.
4. The person(s) counting inventory must sign and date the form at the bottom of the page.